



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-2137 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Andres Garcia, (202) 317-4542, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at andres.garcia@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46.

OMB Number: 1545-2137.

Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A).

Abstract: For tax years beginning after 2008, Form 8936 is used to figure the credit for qualified plug-in electric drive motor vehicles placed in service during the tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a

personal credit. For tax year beginning after 2022, Form 8936-A and Schedule 1 (Form 8936-A) are used to figure the Qualified Commercial Clean Vehicle Credit. Notice 2009-54 sets forth guidance relating to the qualified plug-in electric drive motor vehicle credit under section 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Revenue Procedure 2022-42 (Rev. Proc. 2022-42) provides procedures for a vehicle manufacturer to certify that they are a qualified manufacturer of such vehicles and submit reports that a motor vehicle meets certain requirements for the clean vehicle credit(s) available under sections 30D, 45W, and/or 25E, to report the amount of the credit available with respect to the motor vehicle, and for sellers to report the sales of such vehicles.

Current Actions: There are no changes being made to the collection. IRS is seeking approval to extend the OMB expiration date.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual, businesses, and other for-profit organizations.

Form 8936:

Estimated Number of Respondents: 500.

Estimated Number of Responses: 500.

Estimated Time Per Response: 7 hours.

Estimated Total Annual Burden Hours: 35,000.

Form 8936-A and Schedule 1 (Form 8936-A):

Estimated Number of Respondents: 129.

Estimated Number of Responses: 129.

Estimated Time Per Response: 2.90 hours.

Estimated Total Annual Burden Hours: 374 hours.

Notice 2009-89:

Estimated Number of Respondents: 12.

Estimated Number of Responses: 12.

Estimated Time Per Response: 23.33 hours.

Estimated Total Annual Burden Hours: 280 hours.

Rev. Proc. 2022-42, annual reports:

Estimated Number of Respondents: 52,165.

Estimated Number of Responses: 52,165.

Estimated Time Per Response: 15 minutes.

Estimated Total Annual Burden Hours: 13,041 hours.

Rev. Proc. 2022-42, monthly reports:

Estimated Number of Respondents: 150.

Estimated Number of Responses: 1,800.

Estimated Time Per Response: 15 minutes.

Estimated Total Annual Burden Hours: 450 hours.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 23, 2022.

Andres Garcia Leon,
Supervisory Tax Analyst.

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